

ML:AXB
F. #2018R002095

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK
----- X

UNITED STATES OF AMERICA

I N F O R M A T I O N

- against -

Cr. No. _____
(T. 26, U.S.C., § 7202; T. 18, U.S.C.,
§§ 3551 et seq.)

INSUN YUN,

Defendant.

----- X

THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

At all times relevant to this Information, unless otherwise indicated:

1. WW Cleaners.com Corp. (“WW Cleaners”) and HoSung Cleaner Corp., d/b/a Green & White Cleaners (“Green & White Cleaners”) were corporations doing business in Queens, New York. The defendant INSUN YUN was the sole owner and operator of WW Cleaners and Green & White Cleaners. YUN effectively operated the two companies as a single entity from the same business location in Queens, New York.

2. Pursuant to Title 26 of the United States Code, employers, including WW Cleaners and Green & White Cleaners, had a duty to collect, truthfully account for and pay over to the Internal Revenue Service (“IRS”) federal income taxes and Federal Insurance Contributions Act (“FICA”) taxes, and to file Employer’s Quarterly Federal Tax Returns, Internal Revenue Service Form 941 (“Form 941”). Under FICA, WW Cleaners and Green & White Cleaners were required to collect, truthfully account for and pay over to the IRS

taxes on behalf of their employees to fund various federal benefit programs, including Social Security and Medicare. As the sole owner and operator of WW Cleaners and Green & White Cleaners, the defendant INSUN YUN was responsible for filing tax returns on behalf of those businesses.

3. In or about and between 2012 and 2016, both dates being approximate and inclusive, the defendant INSUN YUN caused WW Cleaners to withhold federal income taxes and FICA taxes from its employees' pay. However, for all 20 quarters in that period, YUN knowingly failed to file Forms 941 on behalf of WW Cleaners and knowingly failed to remit the withheld payroll taxes to the IRS. As a result, WW Cleaners failed to pay a total of \$470,976 in FICA taxes owed and \$119,528 in federal income taxes owed.

4. In or about and between 2012 and 2016, both dates being approximate and inclusive, the defendant INSUN YUN knowingly failed to collect, account for and pay over to the IRS FICA taxes for the employees of Green & White Cleaners. For all 20 quarters in that period, YUN knowingly failed to file Forms 941 on behalf of Green & White Cleaners. As a result, Green & White Cleaners failed to pay a total of \$21,944 in FICA taxes owed.

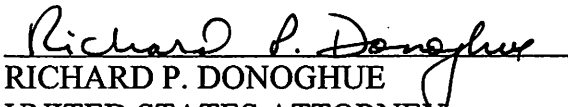
WILLFUL FAILURE TO COLLECT AND PAY OVER EMPLOYMENT TAX

5. The allegations contained in paragraphs one through four are realleged and incorporated as if fully set forth in this paragraph.

6. In or about and between 2012 and 2016, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendant INSUN YUN, being the sole owner and operator of WW Cleaners and Green & White Cleaners, did knowingly and willfully fail to collect, truthfully account for and pay over to the IRS federal

income taxes and FICA taxes due and owing to the United States on behalf of WW Cleaners and Green & White Cleaners, knowing that such federal income taxes and FICA taxes were due and owing.

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 3551 et seq.)


RICHARD P. DONOGHUE
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

F.#: 2018R02095
FORM DBD-34
JUN. 85

No. _____

UNITED STATES DISTRICT COURT

EASTERN *District of* NEW YORK

CRIMINAL DIVISION

THE UNITED STATES OF AMERICA

vs.

INSUN YUN,

Defendant.

INFORMATION

(T. 26, U.S.C., § 7202; T. 18, U.S.C., §§ 3351 et seq.)

A true bill.

Foreperson

Filed in open court this _____ *day,*

of _____ *A.D. 20* _____

Clerk

Bail, \$ _____

Anthony Bagnuola, Assistant U.S. Attorney (718) 254-6232